

REVISION SUMMARY

Format and minor grammatical changes have been made to all pages included in this revision package. Revision bars are not inserted for format changes, non-substantial technical changes, and fully rewritten chapters. Revision bars appear on the right sides of all pages. Vertical (addition) bars indicate added and rewritten matter, and horizontal (deletion) bars indicate deleted matter.

<u>Item</u>	<u>Summary</u>
Subject Index	Update entries
Chapter 0001	<u>Introduction</u> , updates Section 0030 regarding SAM publications and contacts.
4819.32	<u>Exclusions</u> , has been updated to reflect current technology and equipment.
6603	<u>Contents of Fiscal Impact Statement (FIS)</u> , State Agency information changes.
7310	<u>Department of Finance</u> , adds information and changes paragraph structure.
8031-8033.3	<u>8031-Approval Depositories</u> , addition of new approved depositories and clarify STO notification. <u>8032.5-Reporting of Large Deposits</u> , change grammar and text usage. <u>8033.1-Ordering Report of Deposit Forms</u> , addition of new deposit forms information. <u>8033.2-Completing The Report of Deposit Form</u> , change grammar and text usage. Clarification on deposit slip completion. <u>8033.3-Adjustment and Corrections</u> , change grammar and text usage. Clarifications on procedures to handle deposit slip and bank statement errors.
Chapter 8099	<u>Maximization of Interest Earning</u> , deletes and adds information to complete section.
Chapter 8572	<u>Withholding and Reporting Requirements for Taxable Fringe Benefits and Employee Business Expenses</u> , added the new federal income tax withholding rates that will go into effect over the next five years, per the 2001 Tax Relief Law.
8700 INDEX	<u>8720-8725-Sales Tax</u> , Update informational changes.
8720	<u>Sales Tax</u> , specifies when the sales and use tax returns must be filed with the Board of Equalization (BOE).
8721	<u>Seller's Permit (formerly Retailer's Permit)</u> , specifies the BOE telephone number and Website for obtaining application forms for seller's permit.
8722	<u>Nontaxable Sales (formerly Exempt Sales)</u> , describes the types of nontaxable sales and specifies the BOE telephone number, address, and Website for sale tax questions.
8725	<u>Accounting for Sales Tax</u> , specifies that the sales tax liability must be paid to the BOE at the end of the reporting period (rather than end of fiscal year).
8730	<u>Use Tax</u> , specifies the BOE telephone number and Website for obtaining application forms and information on the consumer use tax. Describes the schedules used for allocating district use taxes.
8731	<u>Recording Data Used to Determine Consumer Use Tax</u> , renames the Consumer's Use Tax Form to Consumer Use Tax Form and revises the form.
8732	<u>Payment of Consumer Use Tax</u> , updates the form name and number for the use tax return.

<u>Item</u>	<u>Summary</u>
8734.1 TO 8734.5	<p><u>8734.1-Application of State-Administered Uniform Local Sales Taxes to State Agency Sales,</u></p> <p><u>8734.3-Application of State-Administered Uniform Local Use Taxes,</u></p> <p><u>8734.5-Accounting and Reporting State-Administered Uniform Local Sales and Use Taxes,</u> updates the schedule and form numbers used to apportion local tax on sales from multiple locations to places of sales or places of use.</p>
8735 to 8735.3	<p><u>8735-State-Administered District Transactions (Sales) and Use Taxes,</u></p> <p><u>8735.1-Application of State-Administered District Transactions (Sales) Tax to State Agency Sales,</u></p> <p><u>8735.2-Application of State-Administered District Use Tax,</u></p> <p><u>8735.3-Application of State-Administered District Use Tax to Purchase For Temporary Storage,</u> minor edits to clarify information.</p>
8735.4	<p><u>Accounting and Reporting State-Administered District Transactions (Sales) and Use Taxes,</u> adds provisions concerning the allocation of district use tax on sales or property used at multiple locations.</p>
8740	<p><u>Billing for Services of Employees Paid on Monthly Basis,</u> revises the layout for the Hourly Billing Rate Calculations (Insert #1), revises the State contribution percentages for staff benefits and the formula for calculating the hourly rate.</p>

REVISION SEQUENCE INSTRUCTIONS

The SAM is undergoing a format transition. Therefore, page numbers are either at the center bottom or upper right corner of the page.

<u>Remove Page(s)</u>	<u>Consecutive No. of Sheets</u>	<u>Insert Page(s)</u>	<u>Consecutive No. of Sheets</u>
Pages 7,15, & 17 Subject Index	3	SAME	3
sect. 0030	3	sect. 0030	3
4819.2 cont. 4 to 4819.37	5	4819.2 cont.4 to 4819.37	6
6560 cont. 1	1	6560 cont. 1	1
7300	1	7300	1
8030 to 8034.1	6	8034.1	7
8099	1	8099	1
8537 to 8572.5	2	8537 to 8572.5	2
8700 Index	1	8700 Index	1
8715 through 8736	4	8715 through 8736	5
8740	1	8740	1